# RCMP External Review Committee

2015–16

**Departmental Performance Report**

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The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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# Institutional Head's Message

I am pleased to present the Departmental Performance Report for the RCMP External Review Committee (ERC) for 2015-16.

A priority for the ERC throughout 2015-16 was managing the transition to operations under the *RCMP Act* and *RCMP Regulations* as amended effective November 28, 2014. The ERC delivered results, completing reviews and issuing findings and recommendations for 29 files in 2015-16. Twelve files were appeals of decisions under the current legislation and the remainder were files referred to the ERC under the legacy legislation. The ERC will be managing these two streams of case files for several years (until all referable files in the RCMP under the legacy legislation have been concluded). The ERC's reviews, findings and recommendations help to provide an assurance of fairness and transparency for the appeal case files referred to it. They also support confidence in the integrity of the RCMP's recourse system and help reinforce accountability at all levels in the Force.

The risk of increased delays in the time it takes for the ERC to initiate its reviews of referred files came into sharp relief in 2015-16, underscoring the very significant challenges that exist for the ERC's ability to address projected caseloads. There was a particulary large number of files referred to the ERC by the RCMP that resulted in considerable increase in the backlog of files awaiting review at the ERC. It is also projected that the number of files referred to the ERC in future years will be double historical rates. Managing the timeliness of the ERC's reviews is essential in light of these operational pressures.

The ERC will continue to focus on enhancing its case review processes to improve efficiencies and will closely track and manage its caseload and associated risks. Recognizing that management efficiency improvements alone cannot address the current and anticipated operational pressures on the ERC program, the ERC is working with the portfolio department and central agencies, as well as with the RCMP where appropriate, to address the current limitations on the capacity of the ERC.

A reasonable measure of timeliness for the ERC's completion of its reviews is critical to safeguarding the continuing value of the ERC's work for RCMP members and for the Force as an organization. The ERC is committed to addressing the challenge, building on progress achieved to date.

Elizabeth M. Walker
Chair

# Results Highlights

## Results Highlights

- ✓ Issued findings and recommendations in 29 appeal files for RCMP workplace issues (e.g. appeals of decisions to dismiss an RCMP member for misconduct, decisions regarding complaints of harassment and claims for payments of allowances to members).
- ✓ Concurrently managed two streams of case files referred from the RCMP: files referred pursuant to the current legislation (implemented in late 2014) and continuing file referrals under the legacy legislation.
- ✓ Published and distributed two ERC *Communiqué* reports to RCMP detachments to support awareness of recourse, appeal and other workplace issues.

**What funds were used?**

$1,517,969

**Actual Spending**

**Who was involved?**

8 FTEs

**Actual FTEs**

# Section I: Organizational Overview

## Organizational Profile

**Appropriate Minister:** The Honourable Ralph Goodale, P.C., M.P.

**Institutional Head:** Elizabeth M. Walker, Chair

**Ministerial Portfolio:** Public Safety and Emergency Preparedness

**Enabling Instrument(s):** *Royal Canadian Mounted Police Act*, R.S.C. 1985, c. R-10[i]

**Year of Incorporation / Commencement:** 1986

## Organizational Context

### Raison d'être

The Royal Canadian Mounted Police External Review Committee (ERC) is an independent and impartial administrative tribunal that contributes to fair and equitable labour relations within the Royal Canadian Mounted Police (RCMP). To this end, the ERC conducts an independent review of appeals relating to certain conduct measures and of written decisions involving harassment complaints, revocations of appointments, discharges and demotions and ordered stoppages of pay and allowances, that are referred to it pursuant to section 33 and section 45.15 of the *Royal Canadian Mounted Police Act* and section 17 of the *Royal Canadian Mounted Police Regulations*.

### Responsibilities

The ERC provides independent and impartial reviews of certain labour relations matters regarding RCMP members. Upon completing its review of a case file referred to it, the ERC presents findings and recommendations to the Commissioner of the RCMP for a final decision. The Commissioner is not bound to follow the recommendations of the ERC but the Commissioner must provide reasons in writing when the recommendations of the ERC are not followed.

The ERC plays a crucial role in the Force's labour relations process, thereby also supporting its human resources management more broadly. Over the years, the RCMP has made changes in a variety of areas based on recommendations made by the ERC. The ERC plays an important role in maintaining public confidence in the RCMP by helping to ensure that applicable law and human rights are respected in the Force's labour relations practices.

The ERC reports directly to Parliament through the Minister of Public Safety and Emergency Preparedness, who is the appropriate Minister responsible for the ERC for the purposes of the *Financial Administration Act*. The ERC has one member currently, the Chair, who is appointed by Order in Council for a fixed term. The Chair is supported by a small staff of public servants that includes legal counsel, program administrators and an executive director.

## Strategic Outcome and Program Alignment Architecture

1. **Strategic Outcome:** Independent, impartial and thorough analysis, findings and recommendations for transparency in Royal Canadian Mounted Police (RCMP) grievances and appeals.
    - **1.1 Program:** Independent and impartial case review

**Internal Services**

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments to Internal Services as a separate program beginning in 2009-10. This report therefore continues to present information based on a single ERC program.

## Operating Environment and Risk Analysis

### Key Risks

| Risk | Risk Response Strategy | Link to the Organization's Program |
|---|---|---|
| An increasingly large backlog of files at the ERC and rising numbers of referrals lead to increased delays in the time it takes for the ERC to undertake its reviews.<br>The value of the ERC's findings and recommendations significantly diminishes for RCMP members and for the RCMP as an organization. | Active monitoring and continuous improvement of case review practices.<br>Work with the RCMP to develop projections of the numbers and kinds of files that will be referred in future years.<br>Seek stable and adequate funding to address the backlog and projected caseloads. | Independent and impartial case review |

## Organizational Priorities

### Priority #1

Delivering case reviews in a timely manner under new legislation while addressing legacy cases.

#### Description

Provisions of the amended *RCMP Act* and *Regulations* that came into force in late November 2014 focussed the mandate of the ERC on labour relations matters that are critical to the RCMP and to RCMP members. The RCMP began referring cases to the ERC under the new legislation in the spring of 2015. At the same time, a backlog of cases under the former legislation must be addressed, with referrals of legacy cases to the ERC under the former legislation expected to continue for several years. This presents a number of challenges for the organization, such as developing and maintaining required expertise and monitoring and adapting its operations to manage the two streams of work concurrently.

#### Priority Type[1]

New

#### Key Supporting Initiatives

| Planned Initiatives | Start Date | End Date | Status | Link to the Organization's Program |
|---|---|---|---|---|
| Continue the implementation of a strategy to address the existing backlog of cases under the former legislation using targeted and streamlined case review processes or practices. | Ongoing | To be determined | On track | Independent and impartial case review |
| Monitor case complexity and the numbers of referrals under the new legislation as a basis for projecting future workloads. | Ongoing | To be determined | On track | Independent and impartial case review |
| Coordinate with the RCMP to assess administrative and general program matters, as appropriate. | Ongoing | To be determined | On track | Independent and impartial case review |
| Review and update the ERC Management, Resources and Results Structure in light of | April 2015 | September 2015 | Completed | Independent and impartial case review |

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

| Planned Initiatives | Start Date | End Date | Status | Link to the Organization's Program |
|---|---|---|---|---|
| current and anticipated operational requirements to support strategic direction-setting, ongoing program monitoring and continuous improvement. | | | | |

| Progress Toward the Priority |
|---|
| The ERC continues to actively monitor its caseload and to adapt case review practices to streamline efforts while ensuring rigorous review, findings and recommendations. Regular discussions are held with the RCMP to coordinate, where appropriate, regarding program administration and to support ERC planning.<br><br>The backlog of files awaiting review at the ERC doubled due to an atypical large numbers of files referred to the ERC during the year. The projection for the number of files that will be referred to the ERC in future years is that there will be at least double historical levels. Process improvements and case review efficiency gains are critical but will not alone be able to address an accumulated backlog and the anticipated number of future referrals – additional, stabilized resources are required. |

## Priority #2

Develop and implement service delivery standards for case reviews.

### Description

Service standards will contribute to ERC organizational performance, results and program integrity – supporting the timeliness and relevancy of the ERC's case reviews, assisting in providing clear expectations for interested parties and helping to ensure fair and transparent RCMP labour relations processes.

### Priority Type[2]

New

2. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

### Key Supporting Initiatives

| Planned Initiatives | Start Date | End Date | Status | Link to the Organization's Program |
|---|---|---|---|---|
| Monitor the complexity and numbers of cases that are referred to the ERC by the RCMP under the new legislation to support workload projections that will assist in setting timelines for service standards. | Ongoing | To be determined | On track | Independent and impartial case review |
| Review and adapt current case review and administrative processes, or develop new processes, to enhance timeliness and efficiency. | Ongoing | To be determined | On track | Independent and impartial case review |
| Progress Toward the Priority | | | | |
| The ERC continues to actively monitor its caseload and to adapt case review practices to streamline efforts while ensuring rigorous review, findings and recommendations. The target for making and publishing service standards for ERC case reviews is the end of 2016-17, at which time it is believed the ERC will have an acceptable level of understanding of the kinds and numbers of files it can expect to review in future years. That understanding is necessary to be able to set realistic standards. | | | | |

## Priority #3

Invest in our people.

### Description

The commitment and expertise of ERC staff are critical to the ability of the organization to deliver results, particularly given the small size of the organization and its limited resources.

### Priority Type[3]

Ongoing

3. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

## Key Supporting Initiatives

| Planned Initiatives | Start Date | End Date | Status | Link to the Organization's Program |
|---|---|---|---|---|
| Plan for and provide training and learning opportunities that support employee professional development and that sustain the required expertise. | Ongoing | To be determined | On track | Independent and impartial case review |
| Staff the required number of funded positions permanently. | Ongoing | To be determined | On track | Independent and impartial case review |
| Develop a multi-year integrated human resources and business plan. | Ongoing | To be determined | On track | Independent and impartial case review |

| Progress Toward the Priority |
|---|
| Learning and professional development support for ERC staff in 2015-16 included participation in professional conferences and symposia (largely via web-casts) and core training for ongoing operations (e.g. on information security requirements).<br><br>The existing core expertise in the ERC has been maintained but remains at risk due to the small size of the ERC – e.g. the departure of one or two legal counsel would represent a 25% or 50% loss of expert capacity in that area. It has not been possible to staff all desired positions on an indeterminate basis because a significant proportion of the ERC's annual funding continued to be received on a temporary basis. Integrated human resources and business planning is ongoing and aligned with organizational risk management. The ERC is working with the portfolio department and central agencies to identify an opportunity to obtain stable base funding and the resources required to meet future requirements. |

# Section II: Expenditure Overview

## Actual Expenditures

### Budgetary Financial Resources (dollars)

| 2015–16 Main Estimates | 2015–16 Planned Spending | 2015–16 Total Authorities Available for Use | 2015–16 Actual Spending (authorities used) | Difference (actual minus planned) |
|---|---|---|---|---|
| 952,848 | 952,848 | 1,645,173 | 1,517,969 | 565,121 |

Note: The 2015-16 planned spending does not include a $600,001 transfer from another organization which was received in June through Supplementary Estimates A.

### Human Resources (Full-Time Equivalents [FTEs])

| 2015–16 Planned | 2015–16 Actual | 2015–16 Difference (actual minus planned) |
|---|---|---|
| 6 | 8 | 2 |

## Budgetary Performance Summary

### Budgetary Performance Summary for Program and Internal Services (dollars)

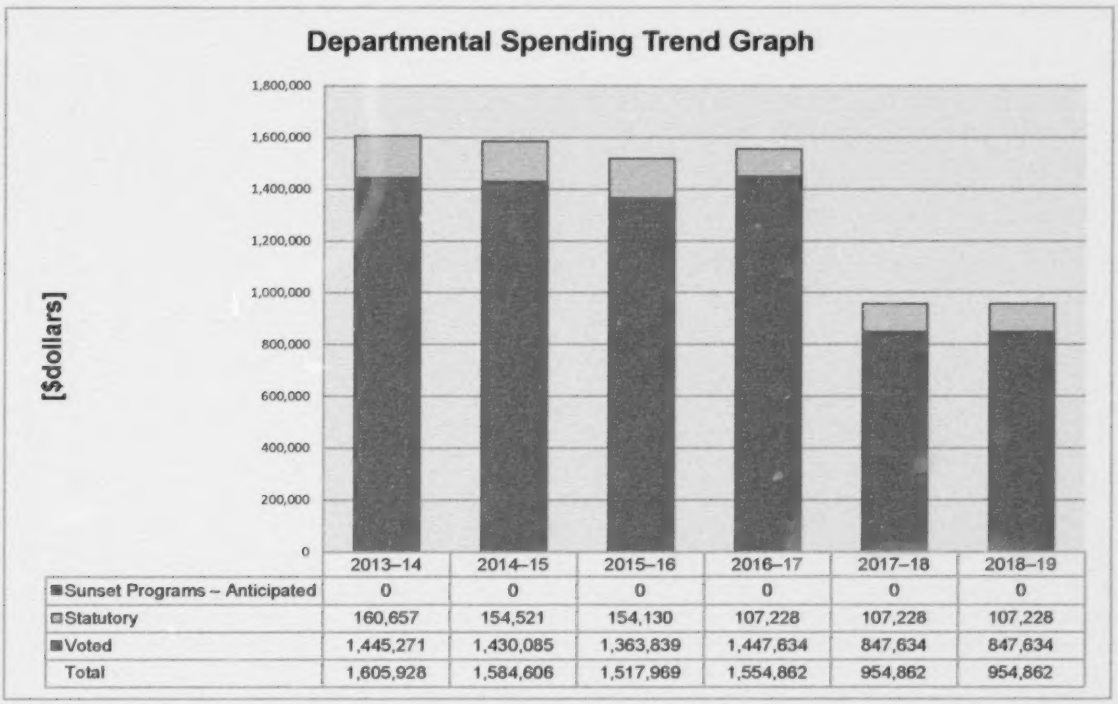
| Program and Internal Services | 2015–16 Main Estimates | 2015–16 Planned Spending | 2016–17 Planned Spending | 2017–18 Planned Spending | 2015–16 Total Authorities Available for Use | 2015–16 Actual Spending (authorities used) | 2014–15 Actual Spending (authorities used) | 2013–14 Actual Spending (authorities used) |
|---|---|---|---|---|---|---|---|---|
| Independent and impartial case review | 952,848 | 952,848 | 1,554,862 | 954,862 | 1,645,173 | 1,517,969 | 1,584,606 | 1,605,928 |
| Internal Services * | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | 952,848 | 952,848 | 1,554,862 | 954,862 | 1,645,173 | 1,517,969 | 1,584,606 | 1,605,928 |

*The ERC is currently exempted from reporting separately on Internal Services expenditures.

Note: The 2015-16 planned spending does not include a $600,001 transfer from another organization which was received in June through Supplementary Estimates A.

The ERC's budgetary planning trend has been relatively consistent for the last several years. The ERC has augmented its base budget through approvals of annual temporary funding that have represented large portions of actual expenditures. The amounts of actual expenditures have remained generally consistent. Inconsistency in the sources and the timing of the allocation of funds has, nonetheless, presented challenges for expenditure planning. The ERC's strategy has been to avoid long-term spending commitments in favour of shorter-term, flexible arrangements with the potential for curtailed spending if needed. The result has been a consistent pattern of initial budgets with lower planned spending; augmenting total authorities mid-year with temporary supplementary funds; then increasing planned and actual spending accordingly. This has frustrated longer term planning as well as the full and timely use of allocated funds, and has engendered a level of management risk for the organization and program delivery.

## Departmental Spending Trend




| | 2013–14 | 2014–15 | 2015–16 | 2016–17 | 2017–18 | 2018–19 |
|---|---|---|---|---|---|---|
| Sunset Programs – Anticipated | 0 | 0 | 0 | 0 | 0 | 0 |
| Statutory | 160,657 | 154,521 | 154,130 | 107,228 | 107,228 | 107,228 |
| Voted | 1,445,271 | 1,430,085 | 1,363,839 | 1,447,634 | 847,634 | 847,634 |
| Total | 1,605,928 | 1,584,606 | 1,517,969 | 1,554,862 | 954,862 | 954,862 |

The 2015-16 and 2016-17 columns include successive transfers of $600,001 in O&M funds from RCMP appropriations in support of ERC operations and transitional measures pending full assessment of the impact of the *Enhancing Royal Canadian Mounted Police Accountability Act*

(2013). Transfers in similar amounts were made in previous years from the RCMP. The ERC is seeking to secure permanent base funding and time limited funding for 2016-17 and onwards at levels needed to address its backlog and projected future needs.

## Expenditures by Vote

For information on the ERC's organizational voted and statutory expenditures, consult the Public Accounts of Canada 2016.[ii]

## Alignment of Spending With the Whole-of-Government Framework

### Alignment of 2015–16 Actual Spending With the Whole-of-Government Framework[iii] (dollars)

| Program | Spending Area | Government of Canada Outcome | 2015–16 Actual Spending |
|---|---|---|---|
| Independent and impartial case review | Government affairs | Well-managed and efficient government operations | 1,517,969 |

### Total Spending by Spending Area (dollars)

| Spending Area | Total Planned Spending | Total Actual Spending |
|---|---|---|
| Economic affairs | | |
| Social affairs | | |
| International affairs | | |
| Government affairs | 952,848 | 1,517,969 |

Note: The 2015-16 planned spending does not include a $600,001 transfer from another organization which was received in June through Supplementary Estimates A.

## Financial Statements and Financial Statements Highlights

### Financial Statements

The ERC's 2015-16 financial statements can be found on its website.[iv]

## Financial Statements Highlights

### Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2016 (dollars)

| Financial Information | 2015–16 Planned Results | 2015–16 Actual | 2014–15 Actual | Difference (2015–16 actual minus 2015–16 planned) | Difference (2015–16 actual minus 2014–15 actual) |
|---|---|---|---|---|---|
| Total expenses | 1,067,697 | 1,727,568 | 1,776,675 | 659,871 | (49,107) |
| Total revenues | 0 | 0 | 0 | 0 | 0 |
| Net cost of operations before government funding and transfers | 1,067,697 | 1,727,568 | 1,776,675 | 659,871 | (49,107) |

The ERC received temporary funding through the Main Estimates in the amount of $600,001. The ERC identified options to manage the expenditure of the funds which proved effective.

A detailed future-oriented statement of operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, can be found on the ERC's website[v].

### Condensed Statement of Financial Position (unaudited) As at March 31, 2016 (dollars)

| Financial Information | 2015–16 | 2014–15 | Difference (2015–16 minus 2014–15) |
|---|---|---|---|
| Total net liabilities | 273,438 | 231,064 | 42,374 |
| Total net financial assets | 182,341 | 157,204 | 25,137 |
| Departmental net debt | 91,097 | 73,860 | 17,237 |
| Total non-financial assets | 0 | 0 | 0 |
| Departmental net financial position | (91,097) | (73,860) | (17,237) |

The ERC's net liabilities include accounts payables and accrued liabilities of $181,018, vacation pay and compensatory leave of $26,806, and employee future benefits of $65,614. The increase in the total net liabilities is mainly explained by an increase in accounts payable of $42,374 largely due to increases of: $10,324 in other government department payable at year-end; $7,188 in the accrued salaries at year-end; and, $12,657 in the organization's obligation for severance benefits.

The ERC's total net financial assets include $181,018 due from the consolidated revenue fund and accounts receivable and advances of $1,323. The increase in the total financial assets is mainly due to an increase in the amount due from the consolidated fund.

# Section III: Analysis of Program and Internal Services

## Program

### Program Title

Independent and impartial case review

#### Description

The ERC conducts an independent impartial review of appeals in disciplinary, and discharge and demotion matters, as well as certain categories of grievances that are referred to it by the Commissioner of the RCMP pursuant to s. 33 of the *RCMP Act* and s. 36 of the *RCMP Regulations*. The ERC ensures that the principles of administrative and labour law are respected and that the remedial approach indicated by the *Act* is followed. The ERC issues reports of its findings and recommendations in each case to the Commissioner of the RCMP and to the parties. Access to ERC reports is available to all stakeholders (including the parties, RCMP adjudicators, supervisors, members' representatives, staff relations representatives, and labour and employment experts in other jurisdictions) by means of the ERC website, publications and presentations.

Footnote: The program description has been amended for the 2016-17 planning cycle to conform to recent legislative changes. It was not possible to amend the description for the current cycle as the new legislation and regulations were not finalized and in force before the deadline for changes.

#### Program Performance Analysis and Lessons Learned

The ERC completed findings and recommendations for 29 files in 2015-16 (which is consistent with the numbers of files completed in previous years). It achieved this performance level while adapting its operations to review files received under the current legislation. The first current legislation file was received by the ERC in late March 2015. Productivity in 2015-16 was reduced somewhat due to time required to analyze current legislation files for the first time. The ERC addressed new substantive legal issues, the implications of new internal RCMP recourse procedures and new parameters for file contents, and the decisions of new RCMP decision-makers. The ERC expects to continue to invest additional time on such issues for its current legislation file reviews well into 2016-17.

The backlog of files awaiting review increased significantly in 2015-16 to 130 at year end (doubling from 65 at the end of 2014-15). This was due to an unusually large number of file referrals from the RCMP (101 files - 81 under the legacy legislation and 20 under the current legislation). The number of referrals was close to triple the average number of files referred per year (approximately 35) in recent years. The number of files that will be referred to the ERC in

future years – for current legislation and legacy files combined - is expected to be at least double the historical average.

Timeliness in completing case reviews is essential if the ERC's findings and recommendations are to be meaningful and have value for RCMP members and the RCMP as an organization. For example, a decision regarding a harassment complaint that is rendered three or four years or more after the original complaint is not likely to have great value to the RCMP members or work units concerned (e.g. people will have changed jobs and/or work locations, decided to leave the organization or retired in the interim).

The delay between the ERC's receipt of a file from the RCMP and the ERC's issuance of findings and recommendations averaged between two and three years until recently – already a lengthy period of time. The existing backlog combined with the expected number of file referrals in future years result in significant risk of increased delays. This pressing risk to the integrity of the ERC program was highlighted in the ERC Chair's Annual Report to Parliament for 2015-16.

The ERC maintains an extensive searchable database on its public website that provides summaries of findings and recommendations to support RCMP members', member representatives' and managers' awareness of workplace issues. A *Communiqué* that summarizes the ERC's findings and recommendation and final decisions taken within the Force is published regularly and distributed to RCMP detachments and other offices across Canada. The ERC responded to 143 requests for information in 2015-16, the majority of which were: from RCMP members or retired RCMP members; and, regarding the status of a file sent to the ERC for review and/or the role of the ERC as an independent administrative tribunal.

### Budgetary Financial Resources (dollars)

| 2015–16 Main Estimates | 2015–16 Planned Spending | 2015–16 Total Authorities Available for Use | 2015–16 Actual Spending (authorities used) | 2015–16 Difference (actual minus planned) |
|---|---|---|---|---|
| 952,848 | 952,848 | 1,645,173 | 1,517,969 | 565,121 |

Note: The 2015-16 planned spending does not include a $600,001 transfer from another organization which was received in June through Supplementary Estimates A.

### Human Resources (FTEs)

| 2015–16 Planned | 2015–16 Actual | 2015–16 Difference (actual minus planned) |
|---|---|---|
| 6 | 8 | 2 |

### Performance Results

| Expected Results | Performance Indicators | Targets | Actual Results |
|---|---|---|---|
| Parties and RCMP Commissioner are provided with a timely independent review of the dispute to facilitate transparent and accountable dispute resolution. | Percentage of cases where findings and recommendations are issued, subject to party's right to withdraw. | 100% of referred files, subject to party's right to withdraw. | 100% |
| A body of findings and recommendations is made available to assist RCMP Adjudicators, parties, RCMP staff representatives to interpret legislation, regulations and policy. | Body of findings and recommendations is updated quarterly and made available online. | Updated within 2 months of end of quarter. | Achieved |
| Public and Parliamentarians are advised of any areas for legislative, regulatory or policy change/clarification. | All recommendations for legislative change/ clarification, if any, are provided to Parliament in annual report. | Annual report submitted before June 30 of each year. | Achieved |
| The public and RCMP labour relations stakeholders have access to timely and accurate information on employment and labour relations cases referred by the RCMP to the ERC. | Proportion of stakeholders with access to ERC reports. | 94% have access to ERC reports. | The expected result is under assessment. |

# Internal Services

## Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments to Internal Services as a separate program beginning in 2009-10, given the focused nature of the ERC program and the associated level of resources. This Report continues to present information indicating that the ERC has a single, distinct program, and does not provide information on Internal Services separately.

### Performance Analysis and Lessons Learned

As a small organization, the ERC has obtained critical internal services support from another organization to assist in meeting program management needs; it is believed that this approach generates good value for resources required. Public Safety Canada provided core transactional support services, infrastructure and expert advice to the ERC for information technology, human resources, finance and other corporate management operations, under a Memorandum of Understanding.

# Section IV: Supplementary Information

## Supplementary Information Tables

The following supplementary information tables are available on the ERC's website.

- Greening Government Operations
- Internal Audits
- User Fees, Regulatory Charges and External Fees

## Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Report of Federal Tax Expenditures.[vi] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

## Organizational Contact Information

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# Appendix: Definitions

**appropriation** (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

**budgetary expenditures** (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

**Departmental Performance Report** (rapport ministériel sur le rendement): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

**full-time equivalent** (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

**Government of Canada outcomes** (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

**Management, Resources and Results Structure** (Structure de la gestion, des ressources et des résultats)**:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

**non-budgetary expenditures** (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance** (rendement)**:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

**performance indicator** (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

**performance reporting** (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

**planned spending** (dépenses prévues): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

**plans** (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

**priorities** (priorité)**:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

**program** (programme)**:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

**Program Alignment Architecture** (architecture d'alignement des programmes)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

**Report on Plans and Priorities** (rapport sur les plans et les priorités): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

**results** (résultat): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

**statutory expenditures** (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

**Strategic Outcome** (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

**sunset program** (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

**target** (cible): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures** (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

**Whole-of-government framework** (cadre pangouvernemental): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

# Endnotes

i Justice Laws, *Royal Canadian Mounted Police Act*, http://laws-lois.justice.gc.ca/eng/acts/R-10/index.html
ii. Public Accounts of Canada 2016, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
iii. Whole-of-Government Framework, http://www.tbs-sct.gc.ca/hgw-cgf/finances/rgs-erdg/wgf-ipp-eng.asp
iv. RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/fs-ef/index-eng.aspx
v. RCMP External Review Committee, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/fofs-efp/index-eng.aspx
vi. Report of Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp